

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA, )  
                                )  
Plaintiff,                 )  
                                )  
v.                            ) Civil No. 3:10-CV-00039  
                                )  
MARY C. MCCLOSKEY, individually and as )  
personal representative of the Estate of )  
Donald G. McCloskey, and as Trustee of the )  
Donald G. McCloskey and Mary C. McCloskey )  
Revocable Living Trust; and Bank of Sun Prairie )  
                                )  
Defendants.                 )

**STIPULATED JUDGMENT**

Plaintiff, the United States of America, and Defendants Mary C. McCloskey, individually and as the personal representative of the Estate of Donald G. McCloskey, and as Trustee of the Donald G. McCloskey and Mary C. McCloskey Revocable Living Trust, stipulate and consent to the following judgment:

1. Judgment is entered in favor of the United States of America against the Estate of Donald G. McCloskey for assessed wagering excise taxes for all periods listed in the government's Complaint: each month from September 1992 through December 1992, each month in 1993, (except for June, July, and August), each month in 1994, (except for June, July, and August), each month in 1995, (except for June, July, and August), each month in 1996, (except for June, July, and August), and the month of January 1997, including accrued interest and other accrued statutory additions, in the amount of \$506,780.99, plus additional interest and statutory additions accruing under law after December 14, 2009.

2. The United States has valid and subsisting federal tax liens that, pursuant to 26 U.S.C. §§ 6321 and 6322, arose at the time of the federal wagering tax assessments against Donald G. McCloskey and attached at the time of assessment to all property and rights to property then owned by Donald G. McCloskey (as well as to all of Donald G. McCloskey's subsequently acquired property and rights to property), including the real property described as follows:

201 Major Way, Sun Prairie, Wisconsin  
Lot Nine (9), Pheasant Run, in the City of Sun Prairie, Dane County, Wisconsin  
Hereinafter ("Major Way").

716 Lake Street, Birchwood, Wisconsin  
Lot Six (6), Assessors Plat No. 2, Village of Birchwood.

Lot Seven (7), Assessors Plat No. 2, Village of Birchwood, EXCEPTING the parcel described as follows: Beginning at an iron pipe at the intersection of the meander line and Northeasterly line of said Lot 7; thence Southeasterly on said Northeasterly lot line 185.00 feet to the Southeasterly corner of said Lot 7; thence Westerly on the South line of said Lot 7 a distance of 48.00 feet; thence Northwesterly to the place of beginning.

Hereinafter ("Washburn").

3. The federal tax liens against the Washburn property are hereby foreclosed, and the property will be sold, free and clear of the interests of all parties, pursuant to further order of this Court, with the proceeds to be used to pay costs of sale and then applied to the taxes described above.

4. Defendants Mary C. McCloskey, individually and as the personal representative of the Estate of Donald G. McCloskey, and as Trustee of the Donald G. McCloskey and Mary C. McCloskey Revocable Living Trust, will cooperate with the

United States in its attempts to sell Washburn and agree that the United States will collect 100% of the proceeds of the sale, without regard to Mrs. McCloskey's marital property interest. Mrs. McCloskey agrees to remove all of her personal belongings from the Washburn property no later than April 18, 2011.

5. The United States will discharge the property located at 201 Major Way from the tax liens described above.
6. Count III of the United States' complaint is voluntarily dismissed.
7. Count V of the United States' complaint is voluntarily dismissed.
8. Count II of the United States' complaint is voluntarily dismissed.
9. Except as provided herein, the United States agrees to release Mary C. McCloskey from all further liability with respect to the taxes referred to in the Complaint.
10. Each party shall be liable for its own costs.
11. Each party shall be liable for its own attorneys' fees.

IT IS STIPULATED AND AGREED.

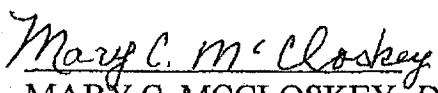
JOHN W. VAUDREUIL  
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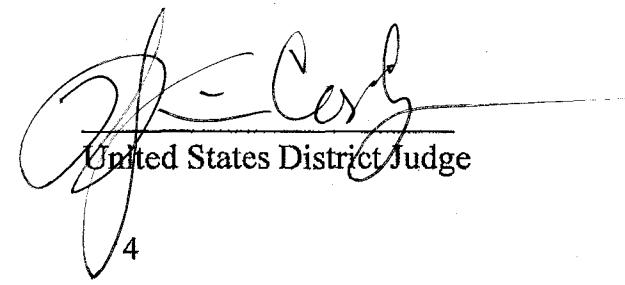
Attorneys for Plaintiff,  
United States of America

Date: 3-28-2011

  
MARY C. MCCLOSKEY, Defendant  
201 Major Way  
Sun Prairie, WI

Date: 3-25-11

SO ORDERED:

  
United States District Judge